

AMENDMENTS TO THE SPECIFICATION:

*Please replace the paragraph beginning at page 8, line 10, with the following
amended paragraph:*

The average grain diameter of the abrasive grains is not particularly limited, but it is preferably 1 μm to 60 μm , more preferably 5 μm to 20 μm . The average grain diameter of the abrasive grains of less than 1 μm is not practical because the cutting speed becomes remarkably low. The average grain diameter of the abrasive grains of more than 60 μm [[m]] is not preferable because the surface roughness of the wafer surface becomes large after cutting, which degrades the quality of the wafer.